

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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	:
In re	:
	:
LEHMAN BROTHERS HOLDINGS INC., et al.,	:
	:
Debtors.	:
	:
	:
-----X	

Chapter 11 Case No.
08-13555 (JMP)
(Jointly Administered)

**AFFIDAVIT AND DISCLOSURE STATEMENT OF IAN BOCCACCIO,
ON BEHALF OF WORLDWIDE TRADE PARTNERS LLC**

STATE OF NEW YORK)
) ss:
COUNTY OF WESTCHESTER)

Ian Boccaccio, being duly sworn, upon his oath, deposes and says:

1. I am a Partner of Worldwide Trade Partners LLC, located at One North Broadway, Suite 403, White Plains, NY 10601 (the "Firm").
2. Lehman Brothers Holdings Inc. ("LBHI") and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (together, the "Debtors") and, collectively with their non-debtor affiliates, "Lehman"), have requested that the Firm provide Tax services to the Debtors, and the Firm has consented to provide such services.
3. To the best knowledge and belief of the Firm's principals, the Firm has not performed services in the past, in matters unrelated to these chapter 11 cases, for persons that are parties in interest in the Debtors' chapter 11 cases; nor will the Firm perform services for any such person in connection with these chapter 11 cases. In addition, the Firm does not have any relationship with any such person, their attorneys, or accountants that would be adverse to the Debtors or their estates.

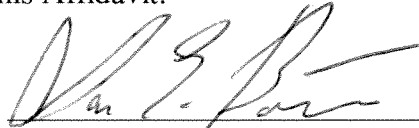
4. Neither I, nor any principal of, or professional employed by the Firm has agreed to share or will share any portion of the compensation to be received from the Debtors with any other person other than the principals and regular employees of the Firm.

5. Neither I, nor any principal of, or professional employed by the Firm, insofar as I have been able to ascertain, holds or represents any interest adverse to the Debtors or their estates.

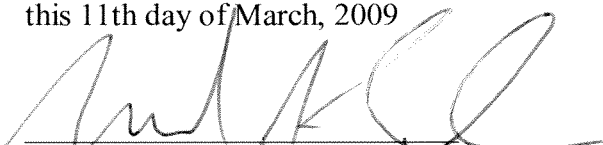
6. The Debtors owe the Firm \$0.00 for prepetition services.

7. The Firm is conducting further inquiries regarding its retention by any creditors of the Debtors, and upon conclusion of that inquiry, or at any time during the period of its employment, if the Firm should discover any facts bearing on the matters described herein, the Firm will supplement the information contained in this Affidavit.¹

By:


Ian Boccaccio

Subscribed and sworn to before me
this 11th day of March, 2009


Notary Public

MICHAEL J. MINIHAN
Notary Public, State of New York
No. 02MI5056238
Qualified in: Westchester County
Commission Expires March 1, 2010

¹ If necessary.

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LEHMAN BROTHERS HOLDINGS INC., et al., : **08-13555 (JMP)**
:
Debtors. : **(Jointly Administered)**
:
:
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RETENTION QUESTIONNAIRE

TO BE COMPLETED BY PROFESSIONALS EMPLOYED BY LEHMAN BROTHERS HOLDINGS INC. OR ANY OF ITS DEBTOR AFFILIATES (collectively, the "Debtors")

DO NOT FILE THIS QUESTIONNAIRE WITH THE COURT.
RETURN IT FOR FILING BY THE DEBTORS, TO:

Weil, Gotshal & Manges LLP
767 Fifth Avenue
New York, New York 10153
Attn: Jennifer Sapp
Christopher Stauble

All questions **must** be answered. Please use "none," "not applicable," or "N/A," as appropriate. If more space is needed, please complete on a separate page and attach.

1. Name and address of firm:

Worldwide Trade Partners LLC

One North Broadway, Suite 403

White Plains, NY 10601

Date of retention: To be determined.

2. Type of services provided (accounting, legal, etc.):

Tax Services

3. Brief description of services to be provided:

Quantitative analysis of the Debtors' tax positions.

4. Arrangements for compensation (hourly, contingent, etc.)

Hourly

- (a) Average hourly rate (if applicable):

To be determined

- (b) Estimated average monthly compensation based on prepetition retention (if firm was employed prepetition):

N/A

5. Prepetition claims against the Debtors held by the firm:

Amount of claim: NONE

Date claim arose: _____

Source of Claim: _____

6. Prepetition claims against the Debtors held individually by any member, associate, or professional employee of the firm:

Name: Michael E. Lunardon

Status: Proof of Claim filed January 6, 2009

Amount of Claim: Approximately \$80,000.00

Date claim arose: Within 180 days prior to the filing of the bankruptcy petition.

Source of claim: Unpaid Wages

7. Stock of the Debtors currently held by the firm:

Kind of shares: NONE

No. of shares: _____

8. Stock of the Debtors currently held individually by any member, associate, or professional employee of the firm:

Name: NONE

Status: _____

Kind of shares: _____

No. of shares: _____

9. Disclose the nature and provide a brief description of any interest adverse to the Debtors or to their estates with respect to the matters on which the above-named firm is to be employed.

NONE

11. Name of individual completing this form:

Ian Boccaccio